Post-covid theoretical Perspectives on Social factors for the Successful Implementation of ERM in Developing Countries' informal SME

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Abstract— *Our research aims to highlight the critical factors for the success of the implementation of Risk Management in the informal SMEorganization. To this end, we establish a model, that is to say, a kind of reference framework capable of improving our knowledge of the determinants of successful implementation of ERM (enterprise risk management), on the one hand, and of guiding the companies involved in this establishment, on the other hand. Given the nature of ERM, we first study its current situation among the developing countries' informal SME (small and medium enterprise) to determine the critical difficulty of the its implementation and reflect on the next stage of the research. The results lead us to adopt a systems approach; that allowed us to: conceptualize the issues associated with the establishment of the ERM as a whole in the sense of identifying the elements and their attributes; to determine the relationships between this elements, and consider the complexities of integrated risk management promoted by ERM through the social aspect of the organization. As a general theoretical framework, we used socio-technical theory, which oriented our thinking towards constructs like strategic framework, employee involvement, support from management, structural arrangement and organizational climate, on the social side; Our research approach is exploratory with a correlational study design and survey research.We reduced the data using exploratory factor analysis. For the proper statistical modeling, we used structural equations by the partial least squares method. For this, we used the SmartPLS software and SPSS.The results are satisfactory and have allowed us to detect problems in the operationalization of certain constructs, validate some of the hypotheses, and to draw conclusions, which we have broken down at the beginning. These results also showed us that other factors could be considered, and others that are not necessary to consider in such a student intern.*

I. INTRODUCTION

Enterprise Risk Management (ERM) designates a comprehensive risk management approach, which proposes that all the risks involved in a company's value creation process be systematically considered.

To resolve the problems inherent in traditional risk management methodologies in which each department operates in a silo by adopting its methods and techniques, researchers and management practitioners have set themselves the task of developing a process that considers all the risks systemically that the organization faces given

the strategic and operational choices it makes. The objectives are basically to allow management to understand what it takes to manage risks throughout the daily activities of the organization, to provide a company-wide perspective according to the risk profile of the company and the mechanisms control by aggregating and integrating a set of key information and, ultimately, proactively identifying and assessing all significant categories of risk, not forgetting how they affect business objectives of the organization. The proponents of ERM hope that, in the long term, achieving these fundamental objectives will not only allow the company to create value by reducing income volatility, but also to comply with the requirements of certain regulations. As a result, many companies have adopted ERM. However, success stories of ERM implementation are quite rare. Few companies have managed to derive the benefits associated with ERM not because of the methodology itself, but rather because of its performance. Indeed, there are currently no studies presenting an approach favoring the establishment of ERM, especially in Comoros. During our residency, the managers' questions consisted mainly of knowing the factors to ensure ERM implementation is successful.

The research concerns associated with such an enterprise might seem to belong to financial management; however, it is important to transpose them to the large scale of organizational management and hence risk management, given the holistic or overall ERM. This transposition brings the problem back to the assessment of ERM implementation success factors.

In the literature in financial management as well as in management, the question of the establishment of ERM is completely forgotten. Existing studies focus on the content of the ERM, its benefits, and the proposal of different frameworks. The fact that experts and practitioners agree on the need to implement ERM as a new approach for risk management illustrates the importance of the issue, indicating that it must be effectively implemented within the organization in order to reap the full benefits of ERM. On the basis of the above, our research project consists of determining the success factors for implementing ERM.

II.   THEORETICAL SOCIAL PERCSPECTIVE

ERM is increasingly adopted by organizations to deal with the variety of risks faced by organizations today. The adoption of ERM, however, raises more questions than current research can answer. Due to the relative novelty of ERM, research, although quite numerous, appears to be a little diversified in terms of research questions. In particular, we have been able to list only a few empirical studies relating to the implementation of ERM. However,

we understand that the successful implementation of an ERM project must be a complex and difficult enterprise if only by the changes it involves in several areas of the organization such as business processes, organization work, the collaboration between units and culture, etc. In other words, implementing the ERM requires considering a set of organizational issues linked to each other.

In addition to the difficulty related to the implementation of ERM being part of a system dynamic, ERM itself is revealed as a systemic practice. Unlike traditional risk management approaches that operate in isolation, enterprise risk management advocates an integrated system that assimilates risk management across the enterprise. In other words, risk management processes integrate the multiple functions of the organization. As the risks are considered to be interrelated, each measure to mitigate a specific risk is subject to an assessment of its impact on the other risks. In essence, ERM is a systemic approach to managing organizational risk.

Given the holistic nature of ERM, the system approach seems the most appropriate. This approach makes it possible to conceptualize the challenges associated with the implementation of the ERM as a whole in the sense of identifying the elements and their attributes, determining the relationships between the elements, and finally, taking into account the dynamics of management. of the risks recommended by the ERM. More specifically, we understand ERM as a social system.

III.   HYPOTHESES, CONSTRUCTS AND RESEARCH MODEL

We reflect on the different mutual adaptations between the organizational context and the ERM as socio-technical systems. From these reflections, hypotheses are formulated, then articulated to form a research model that has been tested during the empirical phase of this research. We emphasize that the operational definition of each construct is given in the next chapter dedicated to the methodological framework.

3.1 Strategic steering framework

The second element of the steering framework is the business rationale for the ERM project. This rationale summarizes the value propositions, which help to justify the deployment of the organization's resources to the implementation of the project. On this account, the business rationale offers an alternative approach to how the project could be justified, finance, legalize, and monetize. In particular, for ERM-type innovations, which combine the properties of administrative and technical innovations, a well-developed business rationale not only

serves to signal the importance of applying an explicit justification logic, but also identifies a variety of criteria used to justify the project(Uzarski & Broome, 2019). Such rationality is developed and pass on by chief management as a way to inform and communicate to the rest of the management officer the correct and appropriate way to implement ERM within the business procedures of the organization. The literature on organizational innovations and the literature on information technology is replete with studies that have argued that business rationale is likely to help assimilate innovations. As seen by Hardy and Dougherty, companies that value innovation activities tend to be successful in dealing effectively with the innovation procedure(Dougherty & Hardy, 1996). In 1986, Van de Ven emphasized the benefit of such a creation of critical value in creating a cultural organization that endorses and promotes innovative efforts(Van de Ven, 1986). Note that this rationale must highlight the expected benefits of the project as well as the changes necessary for this purpose. Despite the strategic nature of the business rationale, it must be broken down to the most operational level in order to be understood by those responsible for implementing project activities(Supriyono & Sutiah, 2020). In this sense, the business rationale can help convince the members of the company of the need for the project, and therefore, get their involvement.

From this perspective, our first hypothesis is:

H1a: The strategic steering framework positively influences the involvement of members of the organization towards the ERM project.

Table 1 Strategic steering framework

Vision	
V1	Management helps us understand where the project is headed
V2	We understand the project definition, objectives, and strategy
V3	Guidelines from management allow us to understand how to adjust our own work so that it is consistent with the project objectives
Business Rationale: Please indicate the extent of importance placed on the following in justifying ERM related expenses in your organization	
RA1	Meeting return on investment
RA2	Expected business value to be achieved
RA3	Realizing cost savings

3.2 Involvement of stakeholders/employee

The concept of employee involvement as an action-oriented process of job satisfaction is presented and illustrated by many different researchers. However, the work of Lawler remains the one that has had the most posterity in the sense that it forms the basis of the majority of the work to date(E. E. Lawler, 1969; E. E. Lawler & Hackman, 1969; E. L. Lawler & Moore, 1969). Lawler defines employee engagement as being driven by the following four processes: power, information, knowledge, and rewards. In detail, he suggests that, to get involved, employees need to receive relevant information and performance feedback; the job must give them a chance to use their ability, mastership, and understanding; they should feel that they have some control and power in setting goals(Wohlgemuth, Wenzel, Berger, & Eisend, 2019; Yu & Liu, 2020). The conceptual foundations of Lawler's work come from that of Hackman and Oldham, who themselves developed their model from the early work of Herzberg(Hackman & Oldham, 1980; Herzberg, 1966; Lawler III, 1986). Lawler argues that the previous four processes must be integrated into the organization in parallel. If not, efforts to involve employees will fail and result in frustrations, poor decisions, lack of motivation, and inefficiency. Conversely, Bowen and Lawler have argued that integrating these four processes results in the sense of belonging on the part of employees(Bowen & Lawler III, 1995). Recently, Judeh found a positive correlation between the involvement of employees and the performance of teams(Judeh, 2011). However, it is clear that, in the case of the establishment of the ERM, it will be necessary to set up teams of various natures. Taking all of this into account, our second hypothesis is:

H1b: The involvement of the employee (ERM) of the organization has a good impact on the successful implementation of the ERM.

Table 2 The involvement of the employee

Power		
Power 1	To Encourage action to be taken before asking for consent.	
Power 2	To Encourage research around the boundaries of organization and function.	
Information		
Info1	Enough information to do my task in the project	
Info2	Enterprise leadership offers a clear view of company strategy	
Knowledge		

Know 1	Given real opportunity to improve Risk Management skills	
Know 2	Ability to obtain developmental experiences to apply the ERM approach	
Know 3	Coaching and feedback about performance is received	
Reward		
Reward1	Feel appreciated by management	
Reward2	Satisfied with praise for a job well done	
Compensation		
Comp 1	Have skills and abilities to get the job done	
Comp 2	Effectively team and work with other groups	

3.3. Senior management sponsorship/oversights

The strategic framework is necessary to motivate the players in the company to get involved in the ERM implementation project. However, experience has shown that this influence can be mitigated in the absence of top management, which we define as management's beliefs in ERM initiatives and their participation in them. Management sponsorship defines the firm standards and values, which dictate the way the manager has to reflect during the design of ERM activities. Through its beliefs, management offers a vision and directives to heads of departments or units regarding the business opportunities and threats related to ERM and its implementation(Chatterjee, Grewal, & Sambamurthy, 2002). The fact that leaders believe that the ERM offers a strategic opportunity sends a strong signal to the management community about the importance they attach to the ERM implementation project. Better still, by referring to the precepts of institutional theory, we can anticipate that, by their beliefs and participation in ERM initiatives, leaders allow the will of managers to explore different ways in which ERM can be integrated into corporate business processes(Lin, McKenna, Ho, & Shen, 2019). It can also lead them to agree to provide the resources and exercise the authority and control necessary for a project's success(Slevin & Pinto, 1987). In short, the beliefs of leaders, supported by their participation, not only help to give meaning to the innovation project, but also to legitimize it in the eyes of the members of the organization. Therefore, we propose a third hypothesis:

H2: The sponsorship of senior management has an advantageous effect on the success of establishing the ERM.

Table 3 Support from Management

Please state to what degree your company's senior management believes in the following:	
B1	ERM has the capacity to generate major business advantages for the company.
B2	ERM is setting up a significant competitive arena for the company.
B3	ERM is a risk management secure methodology to conduct business activities
Please state to what degree your company's senior management regularly participates in:	
Part 1	To Set up a vision for ERM's organizational use.
Part 2	To Formulate an operational plan for the use of ERM.
Part 3	To Set up goals and norms to monitor risk management via ERM.

3.4. Structural adaptation

According to the theory of interaction from which the perspective of mutual adaptation derives, information, technology, people, and structure form a kind of socio-technical network(Mason, McKenney, & Copeland, 1997). Much research shows the advantage of adapting operational structures to accommodate the implementation of an innovation(P. G. Klein, Mahoney, McGahan, & Pitelis, 2019; Petricevic & Teece, 2019; Treku & Wiredu, 2018). A critical aspect of the interaction between innovation and the social aspect in which it is implemented lies in the fact that several managers influence this implementation and are probably to have different explanations concerning the usefulness and the importance of the innovation. It is, therefore up to the organization to build consensus on the project. Collaboration theory assumes that decisions and acts of managers can be related by the use of a number of mechanisms of collaboration, including routine processes, liaison positions, and supervisory teams. Each of these mechanisms has specific advantages. For this, organizations frequently combine traditional and modern, theoretical, and practical processes of the integration process to manage their operations. Coordination mechanisms are indeed vital for sharing and integrating the knowledge distributed across the firm. In the particular context of the implementation of the ERM, coordination is essential to integrate the specific

knowledge developed and accumulated in the various functional departments and the role of the company.

H3: The use of coordination mechanisms has a positive impact on the successful implementation of ERM.

Table 4 Structural Arrangements

Please indicate, to what degree current communication structures of the following types are used to coordinate the ERM initiative:	
SA1	Standard Operating procedures (e.g., goals, policies, and plans)
SA2	Liaison roles (e.g., work team manager)
SA3	Task Forces
SA4	Oversight Teams (e.g., Business Advisory Council)
SA5	Planning Processes

3.5 Organizational climate

The implementation of ERM can represent a substantial change in the way a firm conducts its business, with an impact on operational management as well as on strategic management(Kimbrough & Componation, 2009). The implementation of any kind of change has always been linked to the culture of the organization(Kanter, 1984). Indeed, some of the fundamental postulates of the ERM seem particularly subject to the influences of cultural norms. It appears that it is the working surrounding, especially the culture of the organization, which hold back or encourage the establishment of ERM. In the literature, there is a certain conceptual blurring between organizational culture and organizational climate(Falcione & Kaplan, 1984; Schein, 2010). For instance, the ideologies that are a core element of the organizational climate derive from the value systems that, themselves, constitute the central element of organizational culture. This explains why Schein considers the organizational climate to be the surface component or a manifestation of organizational culture.Organizational climate is characterized as person understandings of the most meaningful features of the organizational context(Schneider, 1990). Therefore, apart from the psychosocial climate, it corresponds to trends of value shared by the employee members of the organization in relation to some aspects of the organizational scope. The interaction among measurable objective factors in the organizational system and perceptive processes of the individual organization's members will lead to this result(Wagstaff, Flores, Cannella, Sarkar, & Choirat, 2020). It follows the principle to control the meaning of

the environment by properly forming organizational context factors and mechanisms(Nikolova, Van Ruysseveldt, Van Dam, & De Witte, 2016). The conceptualization of the organizational environment globally could prove insignificant to research a given phenomenon. The concept of organizational climate should ideally be treated as a large, multilayered perceptive field with a variable of interest in the interpretation of constructs. In addition, there can be many climates in an organization setting depending on which individuals assign special significance to different sets of organizational variables or activities. Out of this standpoint, a service climate, a climate of safety in work, or a climate of self-fulfillment will describe the working atmosphere(Dwertmann & van Dijk, 2020). Only the climate factor, which appears to be the most significant to the development and practice of ERM, is taken into consideration.

H4: An organizational climate geared towards learning, integrating, and updating the know-how has a high probability of positively impacting the success of implementing ERM.

Table 5 Organizational Learning Climate

Time	
TI1	There isn't enough time in some aspects of the job to adapt to the changes.
TI2	There's no room for the things that I need to learn how to do.
TI3	I don't have the ability to learn new things.
Team	
Team1	If we ask for support from each other, it is granted.
Team2	There's someone willing to answer if I have a question about my work.
Team3	We acknowledge one another's shortcomings and weaknesses.
Team4	Ones with important information are eager to share it with others.
Team5	Almost everyone shares work-related information.
Development Opportunity	
DO1	There are several different ways of discovering new work here.
DO2	I have resources beyond my daily work to find out about performance issues.
DO3	If one decides to try something different, they

	have the opportunity to do it.
	Guidance
GUI1	There are written instructions on how to do my job for someone like me to turn to.
GUI2	There is no guidance or informal instruction.
GUI3	I obtain knowledge related to my work.
GUI4	My education gives an overview that I need to know and understand.

Table 6 Organizational Climate Integration

	Integration
INT1	Various company divisions keep each other updated on what is happening.
INT2	My team/workgroup in this company is in cooperation with other staff or divisions.
INT3	We are frustrated by other teams and divisions in our attempts to boost ERM.
INT4	The company acknowledges and promotes collaboration among staff and divisions.

3.6 Successful implementation of ERM

The construct of the successful implementation is essentially related to the efficiency of the implementation of a new method or idea. As such, it relates to the continuity and efficiency of the use of development by the targeted members of the company(K. J. Klein & Sorra, 1996). These refer to individuals who are expected to directly use or support the innovation, such as information technology specialists or supervisors.

Considering Laudon and Laudon, we have retained the following indicators as the constitutive elements of the construct "Successful establishment of ERM," which are presented in Table 4-11(Laudon, 2007).

Table 7 Successful Implementation of ERM

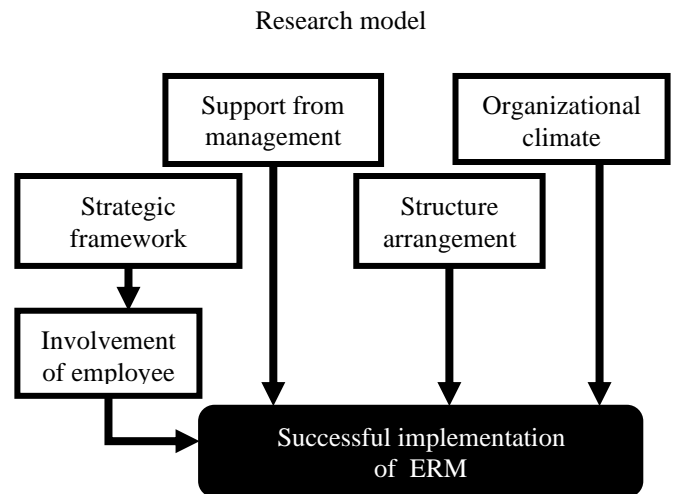| Does the successful implementation let you realize:	
SIE1	High level of program use.
SIE2	User satisfaction with the program.
SIE3	A positive mindset in terms of program features.
SIE4	Program goals were achieved.
SIE5	Economic rebound.

Research model

Fig.1 Proposed research structure model

IV.   STATISTICAL DATA ANALYSIS

On the strength of this, we opt for a statistical analysis procedure using both exploratory analysis and structural equations.

4.1 Exploratory factor analysis (four round)

Before proceeding to the analysis by structural equations, we carried out a purification of the data by means of an EFA in order to highlight the latent structures. Indeed, the variables defined in our conceptual framework are theoretical constructs that are not directly measurable and whose existence is postulated using abstract reasoning specific to the fields of applications from which we borrowed them. The essential objective of exploratory factor analysis (EFA) is, in accordance with its theoretical aims, to identify latent structures. We only keep the variable with 0.7 load or above.

Table 8 Selected measurement model

Construct	item	loading
Implementation Success	SIE4	0.864
	SIE5	0.847
Strategic steering framework	V1	0.789
	V2	0.816
	V3	0.810
	RA3	0.733
Employee Involvement	Power1	0.739
	Info1	0.745
	Know1	0.777
	Know2	0.791
	Know3	0.732

	Reward1	0.764
Support from Management	B1	0.867
	B2	0.741
	B3	0.872
	Part1	0.802
	Part3	0.758
Structural Arrg.	SA1	0.829
	SA2	0.898
Organ. Climate	TI1	0.771
	TI3	0.893
	Team4	0.749
	DO1	0.838
	DO3	0.840
	GUI1	0.854
	GUI3	0.805
	INT1	0.854
	INT3	0.757
	INT4	0.798

4.2 The Structural Equation Analysis in SmartPLS

After having purified the data via exploratory factor analysis, we undertook the two stages of the analytical procedure recommended by Anderson and Gerbing, namely the measurement model assessment proceeded by the structural model(Anderson & Gerbing, 1982). In both cases, we used SmartPLS software. Our research model now includes 10 constructs, 9 of which are reflexive and one formative. The PLS strategy to structural equations has proven to be the most appropriate due to the fact that it allows both reflexive and formative constructs to be treated, unlike the maximum likelihood approach used in software like LISREL or AMOS. Furthermore, PLS is less restrictive with regard to the sample size, scaling, and residue distribution(Chin, 1998; Chin, Marcolin, & Newsted, 2003; Chin & Newsted, 1999). In what follows, we present the results relating to the summary of the structural model.

Table 9 Summary of the structural model

Hypotheses Relationship	Std Beta	Std Error	[t-value]	Decision	f^2	q^2	95%CI LL	95%CI UL	P-value
OrganizationalClimate--> Implementation Success	0.163	0.159	0.943	Not Supported	0.02593	0.00852	-0.261	0.361	0.346
Stra.framwork--> Involvement of employee	0.22	0.092	1.941	Supported	NA	NA	0.109	0.347	0.052
Structurat.Arrg--> Implementation Success	0.002	0.101	0.037	Not Supported	0.00000	-0.00852	-0.165	0.163	0.97
SuppManagement--> Implementation Success	0.108	0.125	0.641	Not Supported	0.00741	-0.02130	-0.18	0.28	0.522
Involvement of employee--> Implementation Success	0.083	0.094	0.889	Not Supported	0.00741	-0.00426	-0.064	0.251	0.374

V.   CONCLUSION

In conclusion, it appears that our research has produced very interesting results. It made it possible to confirm or invalidate certain hypotheses that we have put forward. In particular, it made it possible to confirm that, in terms of the social subsystem, the strategic framework plays an essential part in the successful establishment of the ERM in the informal sector of SME. It also highlighted the problem of formulation of constructs: Involvement of employee, Structural arrangement, organizational climate and support from management. As a result, their influence on the success of the implementation of the ERM is still hypothetical. From a statistical point of view, these factors showed an insignificant influence. However, the theoretical reasoning underlying the choice of these factors suggests their validity provided that their operational

definition is adapted to consider a real situation in which ERM is implemented. The same must apply to constructs that did not stand up to the test of exploratory factor analysis.In addition to formulating and testing hypotheses with all the statistical sophistication that this entailed, this study has other merits. In particular, it has that of proposing a managerial paradigm to better understand the ins and outs of the establishment of the ERM in SME in the informal sector, which until now, has been approached without much success according to the literature.

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